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**Note:** The RRA of 1990 changed the rules for property eligible for the rehabilitation credit under section 47, as amended by the RRA of 1990. Increase the basis of this property by 100% of the recapture amount. For details, see sections 50(c)(2) and 50(c)(3), as amended by the RRA of 1990.

## **Specific Instructions**

**Note:** Do not figure the recapture tax on lines 1 through 12 for property ceasing to be at risk, or if there is an increase in nonqualified-nonrecourse financing related to certain at-risk property. Figure the recapture tax for these properties on separate schedules and enter the recapture tax on line 13. Include any unused credit for these properties on line 15.

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Lines A through D.—Dta structure of the left of the le
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E**ttt/fijt**o til 2. **Line 1.—**E**tttydf**ij

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**65**46(**)**(4) **6**1566 **6**1981.

Line 2.—Ettgl bretg tttpskrig:

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Line 5.—Ettlets

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Line 9.—Dott#pgftb poddst12 tan

Line 10.—Edde

## Property placed in service after 12/31/90 and recovery property

12/01/70 dild receivery property		
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0	100	
1	80	
2	60	
3	40	
4	20	
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## Nonrecovery property placed in service before 1991

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0	33.3
0	33.3
0	0
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Line 12.—fyziste 04255, qektis bkdagen irin kuttfoly pilipi \$ bbirthfe12.

Line 13.—lidin tta otopiatita

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Line 15.—fyidteltit

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72-221 1972-1 C.B. 15, **d** 

**Note:** You must also take into account any applicable 35% reduction in credit under section 49(c)(2) when computing the amount to enter on line 15.

ightehozaje kealatiotela Dobbe alahajakola 14.

Note: Be sure to adjust your current unused credit to reflect any unused portion of the original credit that was entered on line 15 of this form.